IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.12 OF 2002

Commissioner of Income Tax ..Applicant.

V/s.

Premchand Somchand Shah ..Respondent.

Mr.Ashok Kotangale with Prashant Uchil for applicant.

Mr.B.V.Jhaveri for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 12TH JUNE, 2006.

P.C. :-

Heard the rival parties. The Tribunal in the impugned order has relied upon the earlier order of the Tribunal M/s.N.Nayakumar & Co. V/s. The Asstt. Commissioner of Income Tax for the assessment year 1978-79. The said order having been accepted by the Department, it is not open for the department to challenge the impugned order which is based on the earlier order of the Tribunal in case of M/s.N. Nayakumar & Co. (supra). Application is, thus devoid of any substance. In the result, the same is dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)